



**STATE BOARD OF EQUALIZATION**

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Fourth District, Pasadena  
KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 84/43

May 11, 1984

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 5

Following are brief summaries of legislation introduced or amended in the 1983-84 Regular Session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 2345

Author: Assembly Member Hannigan

Action: Amended in Assembly

Date: April 30, 1984

Affected Code Sections: In pertinent part, adds Sections 75.15, 75.56 and 75.72 to, and amends Section 75.53 of the Revenue and Taxation Code.

The pertinent amendments modify supplemental assessment procedures for fixtures, refunds for negative supplemental assessments, delinquencies, and allocation of supplemental tax revenues.

AB 2918

Author: Assembly Member Hauser

Action: Amended in Assembly

Date: April 10, 1984

Affected Code Section: The pertinent amendment modifies Section 75.66 of the Revenue and Taxation Code.

As amended, this bill would appropriate two million dollars from the General Fund to pay counties with populations of 300,000 or less for the costs of administering supplemental assessments during the 1984-85 fiscal year.

AB 3741

Author: Assembly Member Bradley

Action: Amended in Assembly

Date: April 13, 1984

Affected Code Section: Amends Section 51 of the Revenue and Taxation Code.

May 11, 1984

As amended, this bill provides that, after January 1, 1985, the period for measuring the percentage change in the cost of living (CPI) for purposes of Article XIII A would be changed from the year ending April 1 to the year ending in December.

SB 1325

Author: Senator Ellis

Action: Amended in Assembly

Date: April 12, 1984

Affected Code Section: Adds Section 10232.6 to the Business and Professions Code; adds Section 17403.5 to the Financial Code; amends Sections 75.41, 75.52, 6072, 6094.5, 8701, 18685.8 and 25951 of, and adds Section 25955 to, the Revenue and Taxation Code.

In addition to other tax matters, this latest amended version of this bill requires advance notice by real estate brokers and escrow agencies of potential supplemental assessments due to pending changes in ownership and provides for all supplemental amounts to be paid in four equal installments over a two-year period.

SB 1841

Author: Senator Craven

Action: Amended in Senate

Date: April 5, 1984

Affected Code Section: Amends Section 18116 of, adds Section 18116.1 to, and repeals Section 18083 of, the Health and Safety Code; amends Sections 5801 and 5812 of, repeals and adds Section 10760 of, and repeals Section 10759.5 of, the Revenue and Taxation Code.

As amended, this bill would return to vehicle license fee status those mobilehomes that had become subject to local property taxation because of a delinquency in vehicle license fee, provided that the owner files a claim for reinstatement with HCD no later than December 31, 1986, and provided that local property taxes on the mobilehome are paid current.

TO COUNTY ASSESSORS

-3-

May 11, 1984

SB 2324

Author: Senator Hart

Action: Amended in Senate

Date: April 10, 1984

Affected Code Section: Adds Section 1622.2 to the Revenue and Taxation Code.

As amended, this bill would allow up to two members of a county board of supervisors who have served as a member of a county board of equalization to serve on an assessment appeals board.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief  
Assessment Standards Division

VW:wpc  
Enclosures  
AL-07A-1804A/W-2